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July 27, 2006

Via Federal Express

Hon. Elizabeth A. O'Donnell
Executive Director
Public Service Commission
211 Sower Boulevard, P.O. Box 615
Frankfort, Kentucky 40602-0615

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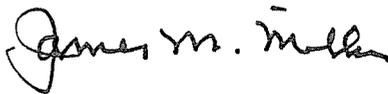
Re: In the Matter of the 2005 Integrated Resource Plan
of Big Rivers Electric Corporation, Case No. 2005-00485

Dear Ms. O'Donnell:

Please refer to your letter to me of April 25, 2006 in this matter, in which you advised that the staff of the Public Service Commission requests Big Rivers Electric Corporation ("Big Rivers") to report on the status of the Big Rivers-E.ON transaction unwind process on May 31, 2006, and every 60 days thereafter, and my letter to you dated May 30, 2006, making the first status report. This letter is the second status report on behalf of Big Rivers.

Since the May 30, 2006 first status report, representatives of Big Rivers, E.ON-U.S., Alcan Primary Products and Century Aluminum have been focusing their efforts on trying to resolve the issues underlying the refusal of one of Big Rivers' creditors to give the consents Big Rivers requires to implement the Big Rivers/E.ON unwind on the basis contemplated, and studying whether there are alternatives to the contemplated structure of the unwind transaction that would not require that creditor's consent. If any definitive resolution of this issue is reached before the next report is due, Big Rivers will inform you.

Sincerely yours,



James M. Miller

JMM/ej

cc: Michael H. Core
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